

HOUSE BILL No. 1289

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-1.

Synopsis: Hearing notices. Requires the county property tax assessment board of appeals to send notice of a scheduled hearing on a review of an assessment or deduction to a taxpayer's representative.

Effective: July 1, 2015.

Smith M

January 13, 2015, read first time and referred to Committee on Ways and Means.



First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

HOUSE BILL No. 1289

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 1. (a) A taxpayer may obtain a review by the
4 county board of a county or township official's action with respect to
5 either or both of the following:
6 (1) The assessment of the taxpayer's tangible property.
7 (2) A deduction for which a review under this section is
8 authorized by any of the following:
9 (A) IC 6-1.1-12-25.5.
10 (B) IC 6-1.1-12-28.5.
11 (C) IC 6-1.1-12-35.5.
12 (D) IC 6-1.1-12.1-5.
13 (E) IC 6-1.1-12.1-5.3.
14 (F) IC 6-1.1-12.1-5.4.
15 (b) At the time that notice of an action referred to in subsection (a)



1 is given to the taxpayer, the taxpayer shall also be informed in writing
2 of:

- 3 (1) the opportunity for a review under this section, including a
- 4 preliminary informal meeting under subsection (h)(2) with the
- 5 county or township official referred to in this subsection; and
- 6 (2) the procedures the taxpayer must follow in order to obtain a
- 7 review under this section.

8 (c) In order to obtain a review of an assessment or deduction
9 effective for the assessment date to which the notice referred to in
10 subsection (b) applies, the taxpayer must file a notice in writing with
11 the county or township official referred to in subsection (a) not later
12 than forty-five (45) days after the date of the notice referred to in
13 subsection (b).

14 (d) A taxpayer may obtain a review by the county board of the
15 assessment of the taxpayer's tangible property effective for an
16 assessment date for which a notice of assessment is not given as
17 described in subsection (b). To obtain the review, the taxpayer must file
18 a notice in writing with the township assessor, or the county assessor
19 if the township is not served by a township assessor. The right of a
20 taxpayer to obtain a review under this subsection for an assessment
21 date for which a notice of assessment is not given does not relieve an
22 assessing official of the duty to provide the taxpayer with the notice of
23 assessment as otherwise required by this article. The notice to obtain
24 a review must be filed not later than the later of:

- 25 (1) May 10 of the year; or
- 26 (2) forty-five (45) days after the date of the tax statement mailed
- 27 by the county treasurer, regardless of whether the assessing
- 28 official changes the taxpayer's assessment.

29 (e) A change in an assessment made as a result of a notice for
30 review filed by a taxpayer under subsection (d) after the time
31 prescribed in subsection (d) becomes effective for the next assessment
32 date. A change in an assessment made as a result of a notice for review
33 filed by a taxpayer under subsection (c) or (d) remains in effect from
34 the assessment date for which the change is made until the next
35 assessment date for which the assessment is changed under this article.

36 (f) The written notice filed by a taxpayer under subsection (c) or (d)
37 must include the following information:

- 38 (1) The name of the taxpayer.
- 39 (2) The address and parcel or key number of the property.
- 40 (3) The address and telephone number of the taxpayer.
- 41 (g) The filing of a notice under subsection (c) or (d):
- 42 (1) initiates a review under this section; and



(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and

(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;

(B) reviewing the taxpayer's property record card;

(C) explaining to the taxpayer how the assessment or deduction was determined;

(D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;

(E) noting and considering objections of the taxpayer;

(F) considering all errors alleged by the taxpayer; and

(G) otherwise educating the taxpayer about:

(i) the taxpayer's assessment or deduction;

(ii) the assessment or deduction process; and

(iii) the assessment or deduction appeal process.

(i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:

(1) If the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:

(A) those issues; and

(B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.

(2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:

(A) a statement of those issues; and

(B) the identification of:

(i) the issues on which the taxpayer and the official agree; and

(ii) the issues on which the taxpayer and the official disagree.

(j) If the county board receives a form referred to in subsection



(i)(1) before the hearing scheduled under subsection (k):

(1) the county board shall cancel the hearing;

(2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and

(3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.

(k) If:

(1) subsection (i)(2) applies; or

(2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer, **the taxpayer's representative (if any)**, and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. A taxpayer may request a continuance of the hearing by filing, at least twenty (20) days before the hearing date, a request for continuance with the board and the county or township official with evidence supporting a just cause for the continuance. The board shall, not later than ten (10) days after the date the request for a continuance is filed, either find that the taxpayer has demonstrated a just cause for a continuance and grant the taxpayer the continuance, or deny the continuance. A taxpayer may request that the board take action without the taxpayer being present and that the board make a decision based on the evidence already submitted to the board by filing, at least eight (8) days before the hearing date, a request with the board and the county or township official. A taxpayer may withdraw a petition by filing, at least eight (8) days before the hearing date, a notice of withdrawal with the board and the county or township official.

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:



1 (A) the basis for the assessment or deduction decision; and

2 (B) the reasons the taxpayer's contentions should be denied.

3 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
 4 if the taxpayer or representative fails to appear at the hearing and,
 5 under subsection (k), the taxpayer's request for continuance is denied,
 6 or the taxpayer's request for continuance, request for the board to take
 7 action without the taxpayer being present, or withdrawal is not timely
 8 filed. A taxpayer may appeal the assessment of the penalty to the
 9 Indiana board or directly to the tax court. The penalty may not be added
 10 as an amount owed on the property tax statement under IC 6-1.1-22 or
 11 IC 6-1.1-22.5.

12 (m) The official referred to in subsection (a) may not require the
 13 taxpayer to provide documentary evidence at the preliminary informal
 14 meeting under subsection (h). The county board may not require a
 15 taxpayer to file documentary evidence or summaries of statements of
 16 testimonial evidence before the hearing required under subsection (k).
 17 If the action for which a taxpayer seeks review under this section is the
 18 assessment of tangible property, the taxpayer is not required to have an
 19 appraisal of the property in order to do the following:

20 (1) Initiate the review.

21 (2) Prosecute the review.

22 (n) The county board shall prepare a written decision resolving all
 23 of the issues under review. The county board shall, by mail, give notice
 24 of its determination not later than one hundred twenty (120) days after
 25 the hearing under subsection (k) to the taxpayer, the official referred to
 26 in subsection (a), the county assessor, and the county auditor.

27 (o) If the maximum time elapses:

28 (1) under subsection (k) for the county board to hold a hearing; or

29 (2) under subsection (n) for the county board to give notice of its
 30 determination;

31 the taxpayer may initiate a proceeding for review before the Indiana
 32 board by taking the action required by section 3 of this chapter at any
 33 time after the maximum time elapses.

